

February, 20, 2007

Mr. Matt Cohn
Suite 300
999 18th St.
Denver, CO 80202- 2466

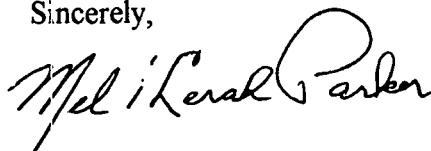
Matt:

I have graciously asked you to respond to the two letters sent on Nov. 03, 2006 and Nov. 29, 2006. But you have elected not to do so!! This is not unusual because over the past seven years you have **never** answered our letters.

If Matt, you do not reply to this letter with defensible comments that justify your decision to do what you did under the reimbursement agreement as it was presented in the Nov.03, 2006 letter than, I **promise** you , Matt I will do **whatever** it takes, time and money wise, to make sure that you are held accountable for your failure to respond to our **Letters** and provide us with **answers** to our questions.

If we do not hear from you before March 10, 2007 then believe me Matt I will start the wheels turning. There is someone that I can come to in Denver or Washington to get answers if I have to, and it won't be you.

Sincerely,



Mel and Lerah Parker